IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.375 OF 2004

The Commissioner of Income Tax
City-IV, Bombay .. Appellant
V/s
Upendra M.Dalal .. Respondent

Mr.Pankaj Kapoor for the Appellant.
Mr.B.D.Damodar for the Respondent.

CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 18.01.2005.

P.C.:

1. Heard the learned Counsel for the parties. The issue raised in this Appeal is squarely covered by the judgment in the case of **Cadell Weaving Mill Company Limited V/s. Commissioner of Income Tax - 249 ITR 265.** Under these circumstances, nothing further survives in this Appeal. Appeal therefore stands dismissed.

2. The learned Counsel for the Appellant submits that the issue is now pending before the Hon'ble Supreme Court.

(S.RADHAKRISHNAN,J.)

(J.P.DEVADHAR,J.)